

## **LOE - CAB**

- **NH1**

The following inquiries made in review of financial information for the year ended Customer

- Recent minutes of meetings of stockholders, directors, and committees. – PLEASE LISTsss
- Are there any reports from other accountants engaged to perform an Audit or Review of components of the entity (subsidiary)?
- Is the financial information has been prepared in conformity with GAAP (and whether accounting principles have been consistently applied)?
- Are there any unusual or complex situations that may influence the financial information?
- Are there any significant transactions occurring or recognized in the final days of the review period?
- Are there any uncorrected misstatements identified during the previous audit or review, if yes what is the status?
- Are there any matters where questions have been raised while applying review procedures?
- Are there any events subsequent to the balance sheet period that could have a material effect on the presentation of financial information?
- Do you have any knowledge of fraud or suspected fraud affecting the entity?
- Are there any significant journal entries and other adjustments?
- Are there any communications made from regulatory agencies?
- Are there any significant deficiencies, including material weaknesses, in the design or operation of internal controls?